

STATE OF SOUTH DAKOTA CLASS SPECIFICATION

Class Title: Revenue Supervisor

Class Code: 10154

A. Purpose:

Provides direction to and supervises revenue agents, auditors, or dealer inspectors by defining objectives, establishing priorities, providing technical assistance, and overseeing activities and operations to ensure the objectives of the division are met and state tax laws are administered correctly and according to statute.

B. Distinguishing Feature:

Revenue Supervisors supervise revenue agents, revenue auditors, or dealer inspectors in the Department of Revenue.

Senior Revenue Auditors function as lead workers by training, assigning, and reviewing the work of other auditors; and conduct out-of-state audits on businesses, companies, contractors, or suppliers classified as large and complex by the size of the business, address complicated tax issues, companies may have multiple businesses or be multi-level corporations, nationwide and Fortune 500 companies, operate large computerized accounting systems, or the business may be involved in diverse un-related business activities under various licenses.

Revenue Auditors, either independently or in conjunction with a senior auditor, audit businesses to determine and ensure statutory tax compliance.

Senior Revenue Agents are responsible for out-of-state compliance reviews of businesses licensed in the state and serve as a lead worker over other agents assigned to assist. These positions conduct license and compliance reviews of businesses that have numerous unique and technical transactions governed by a large number of tax laws, have multiple tax licenses, have a history of inadequate accounting/tax records or lack of internal controls, or involve corporations comprised of multiple businesses.

Revenue Agents conduct in-state tax license reviews and may assist Senior Revenue Agents on out-of-state compliance reviews.

Dealer Inspectors inspect and investigate dealerships and individuals for compliance with state laws and complete case reports on infractions.

C. Functions:

(These are examples only; any one position may not include all of the listed examples nor do the listed examples include all functions which may be found in positions of this class.)

1. Supervises subordinate staff to ensure the goals and objectives of the work unit are met.
 - a. Interviews and recommends the selection of staff.
 - b. Coordinates and provides staff training.
 - c. Provides work direction to staff.
 - d. Approves leave requests.
 - e. Addresses staff problems, recommends, and carries out disciplinary actions.
 - f. Conducts performance reviews and completes associated documents.
2. Provides technical assistance to staff on issues that are unclear or not easily interpreted in state statutes or policy to ensure they understand the proper application of laws and policies.
 - a. Researches questions or specific issues.
 - b. Confers with other supervisors or division personnel.
 - c. Directs staff in how to respond to situations.
 - d. Discusses and explains what is taxable and what is not.
 - e. Submits queries to the division for research, discussion, and policy determinations.

3. Participates in meetings to give and receive information, discuss taxability issues, and offer recommendations on changes in policies or procedures.
4. Performs other work as assigned.

Tax Audits

1. Reviews and approves completed tax audits to ensure accuracy, completeness, and the proper application of laws and policies.
 - a. Reads audit work papers/reports.
 - b. Determines key issues and verifies if the auditor has addressed these issues in the audit.
 - c. Determines or reviews recommendations on taxability issues in difficult situations.
 - d. Checks to ensure the correct laws are cited in the audit report.
 - e. Reviews and verifies final summaries.
 - f. Returns reports to auditors if incomplete or for correction.
 - g. Approves and submits completed audit files to the audit division.
2. Oversees the audit selection process to ensure auditors are maintaining a full schedule and they are selecting quality audits.
 - a. Reviews reports submitted by staff listing suggested audits.
 - b. Discusses possible audit candidates with auditors.
 - c. Reviews audits selected by auditors and submits audit selections to the Audit Selection Specialist.
 - d. Ensures proper standards are followed in planning out-of-state audit trips.

License and Compliance Reviews

1. Assigns, reviews, and approves license and compliance reviews for revenue agents to ensure the goals and objectives of the division are met.
 - a. Reviews and approves in-state and out-of-state reviews selected by agents.
 - b. Recommends licensee reviews.
 - c. Checks licensee files on the computer.
 - d. Reviews and evaluates reports submitted by revenue agents.
 - e. Approves completed reviews.
2. Analyzes and approves changes to taxpayer files and approves amended returns processed by agents to ensure taxpayer accounts are properly updated.
3. Monitors tax collection activities recommending applicable collection tools and educates staff in how to deal with delinquent taxpayers to ensure taxes owed to the state are collected.
 - a. Trains staff in how to look at taxpayer delinquency history.
 - b. Offers suggestions in how to approach delinquent taxpayers.
 - c. Discusses difficult cases with division staff and legal counsel.
4. Approves tax license applications and monitors how the applications are processed by the revenue agents and support staff.

Motor Vehicles

1. Directs and monitors the functions of the Dealer Licensing and Title and Registration Program to ensure compliance with regulations.
 - a. Directs and monitors the inspection of licensed dealers and the establishment of new dealers.
 - b. Monitors dealer compliance with regulations.
 - c. Follows-up on complaints received about dealers.
 - d. Assists dealers and the public with problems.

- e. Monitors dealer noncompliance with dealer licensing requirements.
 - f. Directs the title review process.
 - g. Monitors operations to ensure fees are properly collected and proper documentation is maintained to substantiate the issuance of titles.
 - h. Prepares documentation and testifies in court.
 - i. Recommends and drafts legislation and administrative rules.
 - j. Recommends and drafts policies and procedures.
 - k. Interprets laws and implements policies and procedures
 - l. Provides direction and technical assistance to staff.
2. Administers the activities, interprets, and enforces state and federal laws, rules and policies of the International Registration Plan, Commercial Licensing, International Fuel Tax Agreement, Gas Tax Refund, and Motor Fuel Tax programs to ensure the proper filing, collections, and distributions are made and ensuring the correct policies and procedures are followed.
- a. Ensures compliance with International Agreements.
 - b. Interprets and enforces laws, rules, and policies.
 - c. Oversees and directs the collection of apportioned license fees, motor vehicle excise taxes, fuel taxes and gas tax refunds.
 - d. Ensures licensees and taxpayers submit required reports, schedules and other documentation.
 - e. Monitors tax collection process.
 - f. Discusses different interpretations of laws with legal counsel.
 - g. Prepares documentation and testifies in court.
 - h. Follows up on complaints received from the public and staff.
 - i. Reviews and evaluates license and compliance reviews submitted by agents.
 - j. Discusses, recommends, and approves appropriate course of action for noncompliance with laws, regulations, and procedures.

D. Reporting Relationships:

Reports to a Division Director. Supervises revenue agents, revenue auditors, dealer inspectors, and support staff.

E. Challenges and Problems:

Challenged to ensure that audits, reviews, and tasks are performed accurately and in accordance with laws and policies. This is difficult because laws and policies and how they are interpreted are constantly changing. Further challenges involve working with tax payers, accountants, attorney's, and corporate officers. This is difficult when the incumbent must explain and defend tax laws and policies to angry taxpayers that deal with controversial tax issues.

Typical problems include ensuring staff select quality reviews or tax audits; their assigned region is adequately covered; reviews and tax audits are done in accordance with state statutes; providing technical assistance on situations that are not specifically covered by existing laws; dealing with irate taxpayers, their accountants, or attorneys; presenting audit findings that point out inaccuracies which may result in large tax assessments; applying proper auditing techniques and procedures to computerized accounting systems; dealing with taxpayers that could pose a potentially dangerous situation; coordinating work schedules to accommodate the training of new staff; getting licensees to voluntarily comply with the law; ensuring businesses are properly educated in applicable tax laws and procedures; learning and knowing different computer systems; dealing with sensitive issues; ensuring uniformity statewide in the administration of laws; monitoring problem businesses; and ensuring there is sufficient documentation to support license revocation hearings.

F. Decision-making Authority:

Decisions made include approving and recommending tax audits and licensee and compliance reviews; how tax laws, regulations, and audit procedures apply to complex tax situations; if a business should be audited for taxes; whether to approve an audit or have it redone; staff priorities; whether tax laws have been applied correctly; approval of selected in-state and out-of-state tax audits or licensee/compliance reviews; approves training and seminars for staff; approves new equipment for staff; whether proper sampling techniques were used in large complex tax audits; whether legal action should be initiated against a business or licensee for non-payment of taxes; whether a business or licensee should be investigated for tax fraud; approval of interest waivers; how to establish and maintain officer coverage; recommendations in changing laws, rules, or procedures; how to correct problems with systems; and final approval in determining bond amounts.

Decisions referred include final decision on how to deal with tax issues that are not covered by law or policy, how to respond to issues that could affect the state-wide application of division policy, approval of interest and penalty abatement requests, changes in auditing or licensee review procedures, new policies and procedures, approval of whether legal action should be taken against taxpayers, final approval of large interest waivers, final approval of hiring and disciplinary actions, whether to pursue changes in state laws, and how to deal with controversial issues.

G. Contact with Others:

Daily contact with taxpayers, dealers, accountants, corporate tax managers, and attorneys to provide information on tax laws, policies, and the status of audits and to attempt to resolve problems that surface during tax audits or licensee reviews; weekly contact with Bureau of Information and Technology regarding computer hardware and software problems; monthly contact with local law enforcement to discuss legal actions; monthly with department legal counsel to discuss statutes, policies, regulations, and hearings relating to completed audits or licensee reviews; monthly with local vendors regarding office services and supplies; and monthly contact with federal agencies to give and receive information.

H. Working Conditions:

Typical office environment.

I. Knowledge, Skills, and Abilities:

Knowledge of:

- provisions and application of applicable tax laws, rules, and procedures;
- generally department auditing procedures;
- generally accepted accounting principles (GAAP), standards, and practices;
- effective methods of supervision;
- auditing and investigation techniques;
- legal documents and procedures as they relate to taking legal action for non-compliance with state laws;
- debt collection and enforcement tools.

Ability to:

- deal tactfully with others;
- interpret laws, rules, and policies;

- coordinate the implementation of new laws and procedures;
- provide technical assistance with complex tax laws;
- respond to inquiries and/or complaints regarding tax laws, procedures, and delinquencies;
- analyze information and make determinations;
- communicate information clearly and concisely;
- establish and maintain effective relationships with others.

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